

CONSOLIDATED

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2005

	Attributable to equity holders of the Company							Total equity HK\$'000
	Share capital HK\$'000	Share premium account HK\$'000	Capital redemption reserve HK\$'000	Available-for-sale investment revaluation reserve HK\$'000	Exchange fluctuation reserve HK\$'000	Investment property revaluation reserve HK\$'000	Accumulated losses HK\$'000	
As at 1 January 2004								
As previously reported	18,000	418,511	546	—	66	1,367	(162,509)	275,981
Opening adjustments for the adoption of HKAS 17 (Note 2(a)(i))	—	—	—	—	—	—	160	160
As restated	18,000	418,511	546	—	66	1,367	(162,349)	276,141
Share of surplus on revaluation of investment properties held by the associates	—	—	—	—	—	2,254	—	2,254
Total income and expense recognised directly in equity	—	—	—	—	—	2,254	—	2,254
Profit for the year (as restated)	—	—	—	—	—	—	20,109	20,109
Total income and expense for the year	—	—	—	—	—	2,254	20,109	22,363
As at 31 December 2004	18,000	418,511*	546*	—*	66*	3,621*	(142,240)*	298,504
As at 1 January 2005								
As previously reported	18,000	418,511	546	—	66	3,621	(142,420)	298,324
Opening adjustments for the adoption of HKAS 17 (Note 2(a)(i))	—	—	—	—	—	—	180	180
Opening adjustments for the adoption of HKAS 40 (Note 2(a)(iii))	—	—	—	—	—	(3,621)	3,621	—
Opening adjustments for the adoption of HKFRS 3 (Note 2(a)(v))	—	—	—	—	—	—	22,494	22,494
As restated	18,000	418,511	546	—	66	—	(116,125)	320,998
Change in fair value of available-for-sale financial assets	—	—	—	(509)	—	—	—	(509)
Share of exchange fluctuation reserve from the associates	—	—	—	—	3,543	—	—	3,543
Total income and expense recognised directly in equity	—	—	—	(509)	3,543	—	—	3,034
Profit for the year	—	—	—	—	—	—	10,563	10,563
Total income and expense for the year	—	—	—	(509)	3,543	—	10,563	13,597
As at 31 December 2005	18,000	418,511*	546*	(509)*	3,609*	—*	(105,562)*	334,595

* These reserve accounts comprise the consolidated reserves of approximately HK\$316,595,000 (2004: HK\$280,504,000) in the consolidated balance sheet.